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**UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK**

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In re:	:
SPIEGEL, INC., <u>et al.</u> ,	: Chapter 11
Reorganized Debtors.	:
	: Case No. 03 - 11540 (BRL)
	:
	: (Jointly Administered)
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**SPIEGEL CREDITOR TRUST'S COUNTER DESIGNATION OF  
ADDITIONAL ITEMS FOR THE RECORD ON APPEAL**

On April 27, 2007, Appellant Jacqueline Johnson designated items to be included in the record on appeal. *See Record of Appeal Designation of Item (Docket No. 4686).* The Spiegel Creditor Trust, as Appellee, hereby supplements the record on appeal with the following additional items (for sake of clarity and completeness, we have listed in *italics* all court papers that were filed on the Bankruptcy Court's docket for this case which we believe Johnson also seeks to include in her Record of Appeal):

<b>Document Description</b>	<b>Date</b>	<b>Docket Number (if applicable)</b>
Bankruptcy Claim No. 4248 Filed by Jacqueline J. Johnson	10/15/2004	N/A (attached as Exhibit A hereto)
Debtors' Twenty-Fourth Omnibus Objection to Proofs of Claim (No Amount Due and Owing, Amount of Claim Incorrect, Claims Filed Against Incorrect Debtor,	12/09/2004	2431

Misclassified Claims and Amended and Superseded Claims) (including Exhibit A thereto)		
Objection to Notice of Presentment of Order Granting the Debtors' Twenty-Fourth Omnibus Objection to Proofs of Claim (No Amount Due and Owing, Amount of Claim Incorrect, Claims Filed Against Incorrect Debtor, Misclassified Claims and Amended and Superseded Claims)	01/04/2005	2593
Modified First Amended Plan of Reorganization of Affiliated Debtors Pursuant to Chapter 11 of the Bankruptcy Code	05/23/2005	3556
Findings of Fact, Conclusions of Law and Order Pursuant to 11 U.S.C. Sec. 1129(a) and Rule 3020 of the FRBP Confirming Modified First Amended Joint Plan of Reorganization of Affiliated Debtors and Granting Related Relief	05/25/2005	3590
Notice of (I) Entry of Order Confirming the Modified First Amended Joint Plan of Reorganization of Affiliated Debtors Pursuant to Chapter 11 of the Bankruptcy Code and (II) Effective Date of the Modified First Amended Joint Plan of Reorganization of Affiliated Debtors Pursuant to Chapter 11 of the Bankruptcy Code	06/22/2005	3840
Supplemental Statement of the Spiegel Creditor Trust in Support of the Debtors' Twenty-Fourth Omnibus Objection to Proofs of Claim (No Amount Due and Owing, Amount of Claim Incorrect, Claims Filed Against Incorrect Debtor, Misclassified Claims and Amended and Superseded Claims) with Respect to the Claim of Jacqueline J. Johnson (Claim No. 4248) (including all exhibits thereto)	02/02/2006	4335
Response to the Spiegel Creditor's [sic] Trust Supplemental Statement in Support of the Debtors' Twenty Forth Omnibus Objection to Proofs of Claim (No Amount Due and Owing, Amount of Claim Incorrect, Claims Filed Against Incorrect Debtor, Misclassified Claims and Amended and Superseded Claims) with Respect to the Claim of Jacqueline J. Johnson (Claim No. 4248) (including all exhibits thereto)	02/07/2006	4360
<i>Notice of Dismissal of U.S. Equal Employment Opportunity Commission Action Filed by Jacqueline J. Johnson and Notice of Spiegel Creditor Trust's Intention</i>	11/28/2006	4588

<i>to Prosecute Pending Objection to Johnson (Claim No. 4248) (including exhibits thereto)</i>		
Response to the Spiegel Creditor Trust Notice of Dismissal of Dismissal of U.S. Equal Employment Opportunity Commission Action Filed by Jacqueline J. Johnson and Notice of Spiegel Creditor Trust's Intention to Prosecute Pending Objection to Johnson (Claim No. 4248) (including all exhibits thereto)	12/16/2006	4610 <sup>1</sup>
<i>Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim with Respect to Claim Number 4248 Filed by Jacqueline J. Johnson</i>	12/19/2006	4606
<i>Record of Hearing Dated December 19, 2006</i>  <i>(Johnson apparently requested the transcript in her Record of Appeal; we are not certain this is sufficient; for sake of expediency and given that Johnson has requested a waiver of fees pursuant to 28 U.S.C. § 1915, the Spiegel Creditor Trust has requested and paid for the transcript from the December 19, 2006 hearing and will file it with the Court)</i>	12/19/2006	ORDERED
Affidavit of Service of David M. Bava for Service of Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim with Respect to Claim Number 4248 Filed by Jacqueline J. Johnson	12/21/2006	4614
<i>Motion for Request for Reconsideration of Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim with Respect to Claim Number 4248 Filed by Jacqueline Johnson (including all exhibits thereto)</i>	01/10/2007	4632
<i>Response of the Spiegel Creditor Trust to Motion for Request for Reconsideration of Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim With Respect to Claim Number 4248 Filed by Jacqueline Johnson (including all exhibits thereto)</i>	02/05/2007	4646
<i>Response of Jacqueline Johnson (Claim 4248) to Spiegel Creditor Trust's Response to Motion for Request for Reconsideration of Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim (including all</i>	02/14/2007	4656

<sup>1</sup> Although docketed by the Bankruptcy Court on 12/19/2006, the Response was received prior to the 12/19/2006 hearing and was considered by the Court during that hearing as indicated by, among other things, statements in the related Order. See Order Granting Twenty-Fourth Omnibus Objection with Respect to Claim Number 4248 Filed by Jacqueline J. Johnson (Docket No. 4606).

<i>exhibits thereto)</i>		
<i>Memorandum Decision and Order Denying Motion for Reconsideration</i>	04/04/2007	4668
<i>Motion to Reconsider and Allow Corrections to Clarify Misunderstanding and Explanation as to Why the Reconsideration was Made by Claimant in her Motion for Reconsideration to Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim with Respect to Claim Number 4248 filed by Jacqueline Johnson</i>	04/16/2007	4674
<i>Order Denying Motion to Reconsider and Allow Corrections to Clarify Misunderstanding and Explanation as to Why the Reconsideration to Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim with Respect to Claim Number 4248 Filed by Jacqueline Johnson</i>	04/19/2007	4675

Dated: New York, New York  
 May 4, 2007

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